

ACCOUNTING EXAMINING BOARD
Room 121A, 1400 East Washington Avenue, Madison
Contact: Brittany Lewin (608)266-2112
MEETING MINUTES
February 9, 2017

PRESENT: Christine Anderson (*via GoToMeeting*), Todd Craft, Gerald Denor (*via GoToMeeting*), Kathleen LaBrake (*via GoToMeeting*), Glenn Michaelsen, John Scheid

EXCUSED: Joseph Braunger

STAFF: Brittany Lewin, Executive Director; Kimberly Wood, Program Assistant Supervisor – Adv.; and other DSPS Staff

CALL TO ORDER

John Scheid, Board Chair, called the meeting to order at 9:01 a.m. A quorum of six (6) members was confirmed.

ADOPTION OF AGENDA

Amendments to the Agenda

- *Add: K.1.b - 16 ACC 004 – J.C.N.*

MOTION: Todd Craft moved, seconded by Gerald Denor, to adopt the agenda as amended. Motion carried unanimously.

APPROVAL OF MINUTES OF NOVEMBER 8, 2016

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to approve the minutes of November 8, 2016 as published. Motion carried unanimously.

BOARD CHAIR

NOMINATION: Gerald Denor nominated John Scheid for the Office of Board Chair.

Brittany Lewin called for nominations three (3) times.

John Scheid was elected as Chair by unanimous consent.

VICE CHAIR

NOMINATION: John Scheid nominated Todd Craft for the Office of Vice Chair.

Brittany Lewin called for nominations three (3) times.

Todd Craft was elected as Vice Chair by unanimous consent.

SECRETARY

NOMINATION: Glenn Michaelsen nominated Gerald Denor for the Office of Secretary.

Brittany Lewin called for nominations three (3) times.

Gerald Denor was elected as Secretary by unanimous consent.

| 2017 ELECTION RESULTS | |
|------------------------------|--------------|
| Board Chair | John Scheid |
| Vice Chair | Todd Craft |
| Secretary | Gerald Denor |

Liaison Appointments

| 2017 LIAISON APPOINTMENTS | |
|---|---|
| Screening Panel | Gerald Denor, Kathleen LaBrake, Glenn Michaelsen, Todd Craft, John Scheid |
| Credentialing Liaisons | Kathleen LaBrake, Gerald Denor Alternate: Christine Anderson |
| Monitoring and Professional Assistance Procedure (PAP) Liaison | Glenn Michaelsen Alternate: Gerald Denor |
| Legislative Liaison | John Scheid, Todd Craft |
| Newsletter Liaison | Gerald Denor Alternate: John Scheid |
| Travel Liaison | John Scheid (Chair) |

MOTION: Glenn Michaelsen moved, seconded by Gerald Denor, to affirm the Chair's appointment of liaisons for 2017. Motion carried unanimously.

DELEGATION MOTIONS

Delegated Authority for Urgent Matters

MOTION: Gerald Denor moved, seconded by Todd Craft, that, in order to facilitate the completion of assignments between meetings, the Board delegates its authority by order of succession to the Chair, highest ranking officer, or longest serving member of the Board, to appoint liaisons to the Department to act in urgent matters, make appointments to vacant liaison, panel and committee positions, and to act when knowledge or experience in the profession is required to carry out the duties of the Board in accordance with the law. Motion carried unanimously.

Delegated Authority for Application Denial Reviews

MOTION: Glenn Michaelsen moved, seconded by Gerald Denor, that the Board Counsel, or another Department Attorney, is formally authorized to serve as the Board's designee for purposes of Wis. Admin. Code § SPS 1.08(1). Motion carried unanimously.

Document Signature Delegation

MOTION: Todd Craft moved, seconded by Gerald Denor, to delegate authority to the Chair or chief presiding officer, or longest serving member of the Board, by order of succession, to sign documents on behalf of the Board. In order to carry out duties of the Board, the Chair, chief presiding officer, or longest serving member of the Board, has the ability to delegate this signature authority for purposes of facilitating the completion of assignments during or between meetings. The Chair, chief presiding officer, or longest serving member of the Board delegates the authority to Executive Director or designee to sign the name of any Board member on documents as necessary and appropriate. Motion carried unanimously.

Credentialing Authority Delegations

MOTION: Glenn Michaelsen moved, seconded by Gerald Denor, to delegate authority to the Department Attorneys to review and approve convictions which do not relate substantially to the practice of accounting. Motion carried unanimously.

MOTION: Todd Craft moved, seconded by Kathleen LaBrake, to delegate authority to the Credentialing Liaisons to make all credentialing decisions. Motion carried unanimously.

MOTION: Gerald Denor moved, seconded by Kathleen LaBrake, to delegate credentialing authority to DSPS for those submitted applications that meet the requirements of Wisconsin Statute Ch. 442 and Administrative Code ACCY1-6 and thereby would not need further Board or Board liaison review. Motion carried unanimously.

MOTION: John Scheid moved, seconded by Glenn Michaelsen, to grant certification and licensure to certified public accountant applicants that have been reviewed and approved by the credentialing liaison(s) in between board meetings. DSPS staff will submit a list of new licensees that were approved between meetings to each board meeting agenda. Motion carried unanimously.

Legislative Liaison Delegation

MOTION: Gerald Denor moved, seconded by Glenn Michaelsen, to delegate authority to the Legislative Liaisons to speak on behalf of the Board regarding legislative matters. Motion carried unanimously.

Monitoring Delegation

MOTION: Todd Craft moved, seconded by Gerald Denor, to adopt the 'Roles and Authorities Delegated to the Monitoring Liaison and Department Monitor' document as presented. Motion carried unanimously.

Travel Delegation

MOTION: Gerald Denor moved, seconded by Kathleen LaBrake, to delegate authority to approve any Board Member travel to the Travel Liaison. Motion carried unanimously.

SPEAKING ENGAGEMENTS, TRAVEL, OR PUBLIC RELATION REQUESTS

National State Boards of Accountancy (NASBA) Executive Director Conference

MOTION: Glenn Michaelsen moved, seconded by Gerald Denor, to request that Brittany Lewin attend the NASBA Executive Director Conference on March 14-16, 2017 in New Orleans, LA. Motion carried unanimously.

CLOSED SESSION

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85 (1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.). The Chair read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Christine Anderson-yes; Todd Craft-yes; Gerald Denor-yes, Kathleen LaBrake-yes; Glenn Michaelsen-yes and John Scheid-yes. Motion carried unanimously.

The meeting convened to Closed Session at 10:18 a.m.

RECONVENE TO OPEN SESSION

MOTION: Todd Craft moved, seconded by Glenn Michaelsen, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 10:45 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Gerald Denor moved, seconded by Kathleen LaBrake, to affirm all motions made and votes taken in closed session. Motion carried unanimously.

(Be advised that any recusals or abstentions reflected in the closed session motions stand for the purposes of the affirmation vote.)

CREDENTIALING MATTERS

Application Reviews

MOTION: Glenn Michaelson moved, seconded by Kathleen LaBrake, to approve the applications of those listed below for Certified Public Accountant Certification and Licensure once all requirements for licensure have been met.

- | | |
|----------------------|-------------------------|
| 1. Andersen, Sara | 20. Hughes, Hugh |
| 2. Arzbecker, Lauren | 21. Hutson, Samuel |
| 3. Bischoff, Jodi | 22. Klimaszewski, Derek |
| 4. Brookins, Michael | 23. Leuck, Sarah |
| 5. Capponi, Caroline | 24. Macleod, Christian |
| 6. Chapin, Sara | 25. McGuigan, Scott |
| 7. Cheers, Andrew | 26. Mikulice, Janelle |
| 8. Chen, Jianfeng | 27. Minard, Charles |
| 9. Davis, Stuart | 28. Moennig, Dana |
| 10. Freund, Ashley | 29. Moudry, Cory |
| 11. Gao, Feng | 30. Rittberg, Christine |
| 12. Gerhart, Daniel | 31. Seng, Michael |
| 13. Gold, Meghan | 32. Siemers, Ronald |
| 14. Haessly, Dawn | 33. Stoub, Jeffrey |
| 15. Hale, Shabeache | 34. Tarlton, Nicole |
| 16. He, Caixia | 35. Thiel, Jamison |
| 17. Helbing, Janey | 36. Vander Wielen, Kyle |
| 18. Hoffman, Andrea | 37. Verhulst, Samuel |
| 19. Hollrith, Joseph | |

Motion carried unanimously.

Endorsement Applicants Under Wis. Stat. 442.05

MOTION: Gerald Denor moved, seconded by Todd Craft, to approve the applications of those listed below for Certified Public Accountant Certification and Licensure once all requirements for licensure have been met.

- | | |
|-----------------------|-----------------------|
| 1. Affeldt, David | 12. Johnson, Kevin |
| 2. Bauters, Fred | 13. Johnson, Lloyd |
| 3. Cannon, Mark | 14. Kambak, Knoel |
| 4. Christianson, Adam | 15. Kennedy, Brian |
| 5. Day, Jacob | 16. Kohlman, Brian |
| 6. Dolinar, James | 17. Laurila, Jay |
| 7. Duarte, Amy | 18. Leuck, Sarah |
| 8. Durtsche, Matthew | 19. O'Connor, Douglas |
| 9. Hovseth, Rebecca | 20. Persinger, Ashley |
| 10. Iannacone, Thomas | 21. Yarid, Joyce |
| 11. Johnson, Jeffrey | |

Motion carried unanimously.

Applications for Approval of Licensure

MOTION: Glenn Michaelsen moved, seconded by John Scheid, to approve the applications of those listed below for Certified Public Accountant Certification and Licensure once all requirements for licensure have been met.

- | | | |
|----------------------------|---------------------------|-----------------------|
| 1. Adams, Linsey | 31. Grant, Taylor | 61. Peacock, Casey |
| 2. Adams, Matthew | 32. Hoffmann, Nicole | 62. Paulos, Brian |
| 3. Allen, Jared | 33. Huibregtse, Ryan | 63. Piekarski, John |
| 4. Anliker, Derek | 34. Janes, Lauren | 64. Prentice, Morgan |
| 5. Arnold, James | 35. Just, Robyn | 65. Puls, Lacey |
| 6. Backhaus, Brian | 36. Kaminski, Melissa | 66. Ranke, Aaron |
| 7. Barth, Sarah | 37. Kelly, Laura | 67. Riste, Kyle |
| 8. Bauknecht, Brittany | 38. Kelm, Daniel | 68. Rosenberg, Megan |
| 9. Bennett, April | 39. Kemp, Zachary | 69. Schmidt, David |
| 10. Bohnert, Robert | 40. Keyes, Lisa | 70. Schorbahn, Ryan |
| 11. Boyd, Matthew | 41. Kindschi, Jared | 71. Scott, Justin |
| 12. Bruni, Samantha | 42. Kinney, Megan | 72. Sippel, Eric |
| 13. Burns, Kevin | 43. Kopras, Lydia | 73. Smith, Jacob |
| 14. Buskey, Julianne | 44. Kuhlen, Amy | 74. Sobczak, Kelli |
| 15. Byers, Dylan | 45. Laabs, Conner | 75. Sorge, Carl |
| 16. Cimpl, Matthew | 46. Langton, Benjamin | 76. Stack, Matthew |
| 17. Clausing, Shawn | 47. Larson, Jessica | 77. Stanfield, Alex |
| 18. Dewhurst, Cassandra | 48. LeClere, Kiley | 78. Stelse, Kyle |
| 19. Diekvoss, Tal | 49. Lichty, Kalley | 79. Taicher, Rachel |
| 20. Donnell, Corey | 50. Liston, Michelle | 80. Taylor, Natalie |
| 21. Durkee, Chad | 51. Lutz, April | 81. Thatcher, Caleb |
| 22. Earleywine, Robin | 52. Mahmoud, Ahmad | 82. Van, Jeffrey |
| 23. Everly, Amanda | 53. Maier, Abigale | 83. Vaness, Cassandra |
| 24. Fochs, Daniel | 54. Mayer, Kyle | 84. Voss, Troy |
| 25. Fuhrmann, Ryan | 55. Meyer, Nathan | 85. Warzon, Valerie |
| 26. Gardner, Jennifer | 56. Miller, Calahan | 86. Wester, Andrew |
| 27. Gehring, Peter | 57. Mrotek, Courtney | 87. Wolf, Brandon |
| 28. Gesell, Ana | 58. Natzke, Katie | 88. Ylvisaker, Andrew |
| 29. Giombi, Rebecca | 59. O'Rourke, Macaulay | 89. Ziebarth, Shelby |
| 30. Goudzwaard, Jake | 60. Panka, Andrea | |

Motion carried unanimously.

DELIBERATION ON DIVISION OF LEGAL SERVICES AND COMPLIANCE (DLSC) MATTERS

Proposed Stipulation, Final Decision and Order

MOTION: Kathleen LaBrake moved, seconded by Gerald Denor, to adopt the Findings of Fact, conclusions of Law and Order in the matter of disciplinary proceedings in the following DLSC Case Numbers:

1. 16 ACC 020 – Jon C. Neal
2. 16 ACC 004 – John C. Noggle

Motion carried unanimously.

ADJOURNMENT

MOTION: Glenn Michaelsen moved, seconded by Todd Craft, to adjourn the meeting.
Motion carried unanimously.

The meeting adjourned at 10:57 a.m.

DRAFT